

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

**IN RE SATYAM COMPUTER SERVICES
LIMITED SECURITIES LITIGATION.**

**This document applies to:
1:10-cv-02877-BSJ**

1:09-md-2027-BSJ

ECF Case

**SUPPLEMENTAL MEMORANDUM IN SUPPORT OF
ABERDEEN CLAIMS ADMINISTRATION, INC.'S,
MOTION TO AMEND FIRST AMENDED COMPLAINT**

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Plaintiff, Aberdeen Claims Administration, Inc., Trustee for Aberdeen Claims Trust and Aberdeen Claims Trust II (“Aberdeen”), respectfully submits this Supplemental Memorandum in support of its Motion to Amend Aberdeen’s First Amended Complaint in the above-captioned matter pursuant to Federal Rule of Civil Procedure 15(a).

Aberdeen filed its Motion to Amend on January 7, 2011, just seven (7) business days after receiving a substantial set of critical, internal documents from Satyam, and exactly two (2) years from the date of Ramalinga Raju’s public confession of the Satyam fraud. Even a preliminary review of these new documents – which had been provided to the class plaintiffs in September 2010 – made clear that PricewaterhouseCoopers, LLP (“PwC USA”), was intimately involved in the clean audits of Satyam’s phony financials and controlled PwC India in performing these audits. Accordingly, and to avoid any conceivable limitations defense, Aberdeen quickly moved to amend to join PwC USA as a defendant under Section 20(a).

In its initial Memorandum, Aberdeen confirmed that it anticipated supplementing both its Memorandum and its proposed Second Amended Complaint within thirty (30) days, or by February 7, 2011, upon completion of its evaluation of the documents it received at the end of December. As part of an agreement with all counsel memorialized in a January 14, 2011, letter to the Court, Aberdeen agreed to further expedite its review and file its proposed Second Amended Complaint by January 24, 2011. This Court then entered an Order on January 20, 2011, extending until January 31, 2011, the time for all parties to report to the Court on a proposed consolidated schedule addressing the proposed amended pleadings of both the class plaintiffs and Aberdeen.

Accordingly, Aberdeen files this Supplemental Memorandum and attaches hereto (1) a revised proposed form of Order granting Aberdeen leave to amend (Exhibit 1), and (2) a

revised proposed Second Amended Complaint (Exhibit 2). The revised Second Amended Complaint attached as Exhibit 2 neither adds nor deletes any cause of action asserted in the proposed Second Amended Complaint attached to Aberdeen's January 7 Motion. It merely contains additional factual averments gleaned from Aberdeen's now-completed review and evaluation of the documents referenced above.

Pursuant to Rule 15(a), and for the reasons set forth in Lead Plaintiffs' Memorandum of Law which Aberdeen incorporated by reference, Aberdeen respectfully requests that its Motion be granted and that an Order in the form attached hereto as Exhibit 1 be entered.

Respectfully submitted,

/s/ Keith R. Dutill

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Dated: January 24, 2011